



Indiana County Assessor Association

Data Compliance

Department of Local Government Finance

Data Analysis Division



Agenda

- Data Compliance Overview (Real & Personal Property)
 - Review Process
 - Compliance Reports
- Data Compliance Checks (Current and Upcoming)
 - Real Property
 - Personal Property
 - Sales Disclosure Data



Review Process and Compliance Reports – Real & Personal Property



Review Process - Real & Personal Property

- Review process is a two-step process:
 - Fall: Review data for initial compliancy.
 - Data can be deemed “Pending” or “Not Compliant”
 - Pending
 - » Best status given in the fall review
 - » Submissions will remain in a pending status until the spring review.
 - Not Compliant
 - » A submission that is not compliant must be corrected and resubmitted.
 - Spring: Review data in relation to the TAXDATA file and Abstract received from the County Auditor.
 - Data can be deemed “Compliant” or “Not Compliant”
 - Compliant
 - » No further action is needed.
 - Not Compliant
 - » A submission that is not compliant must be corrected and resubmitted.



Compliance Reports - Real & Personal Property

- Compliance report breakdown
 - Page 1: Summary of Findings
 - Status of submission
 - The discrepancies found during the compliance review (Rejections & Warnings)
 - Comments regarding the submission (Notes)
 - Page 2: Overall Data Summary
 - Summary statistics regarding submission
 - Gross AV, total number of records, etc..
 - Page 3: Summary of Pool Data (Personal Only)
 - Total Cost and Adjusted cost breakdown by pool
 - Page 4: Taxing District Comparison
 - Assessed value breakdown by taxing district in relation to the county's abstract



Compliance Reports - Summary of Findings

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance

Page 1

Summary of Findings

County:
File: **Personal Property**
Year: **2012 Pay 2013**
Vendor:
File Create Date:
File Received:
Report Date: **12/11/2012**

Status:

REJECTIONS: Identified items that must be corrected with a new submission in order for data set to be compliant

1
2
3

WARNINGS: Identified items that should be reviewed and must be corrected for the 2013 Pay 2014 personal property data submission

1
2
3

NOTES: Additional comments regarding submission

1
2



Compliance Reports - Summary of Findings

- Rejection Items
 - Warrant a not compliant status
 - Discrepancies that are sufficient to warrant a rejection of the data file for the year submitted
 - Problem must be identified and process corrected
 - Corrected data file(s) must be submitted
- Warning Items
 - Discrepancies not sufficient to warrant a rejection of the data file for the year submitted
 - May result in rejection next year if problem remains
- Notes
 - Additional comments regarding the submission



Compliance Reports – Overall Data Summary

Real Property Overall Data Summary

Personal Property Overall Data Summary

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance

Page 2

Overall Data Summary

County:
File: Assessor
Year: 2012 Pay 2013
Vendor:
Create Date:
Received:
Tabulation Date:
Report Date: 12/5/2012

Taxing District Numbers

Valid DLGF District Numbers: Pending

Real Property

Abstract Gross AV: 426,596,700
Parcel Gross AV: 6,189

File Properties

Standard Format: Y
Valid Headers and Trailers: Y
Records Match Trailers: Y
Valid Key Structure: Y

Files Populated:

PARCEL Y
IMPROVE Y
LAND Y
DWELLING Y
BUILDING Y
BLDDTL Y
APPEAL Y
SALESDISC N
OILGAS N

AV Count

Tot Land AV: 184,402,800 6,172
Tot Impr AV: 242,193,900 4,481

Invalid Use Codes Count AV

AV - Land 1% Cap 48,782,900 2,840
AV - Land 2% Cap 128,066,600 4,502
AV - Land 3% Cap 7,553,300 436

Inv. Use Codes: 0 0 0

% of All Codes 0.00%

% of Parcel Gross AV 0.00%

Non-numeric Data in Numeric Fields:

PARCEL Records 0
IMPROVE Records 0

Classified AV: 800 8

Imprv Appraised Value 242,193,930 13,760
From Imprv File

NOTE: This report is applicable only to the vendor and file creation date shown.
Separate reports will be issued for files created on other dates or by other vendors.

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance

Page 2

Overall Data Summary

County: Personal Property
File: 2012 Pay 2013
Year:
Vendor:
Create Date:
Received:
Report Date: 12/11/2012

Abstract PP AV
Auditor's Abstract Data Not Currently Available

PERSPROP

Gross AV # Records > 0
Farm Depreciable Assets 5,625,670 166
Business Depreciable Assets 33,770,580 619

Total AV

39,396,450 Pending Abstract

Taxpayer Economic Revitalization Amt

1,531,080

File Properties

Standard Format: Y
Valid Headers and Trailers: Y
Records Match Trailers: Y
Valid Key Structure: Y

Files Populated:

PERSPROP Y
POOLDATA Y

PERSPROP:

Total Records 807
Duplicates 0

Blank ID# 0

Bad Records 0

SSN in Fed ID 0

POOLDATA

Total Records 2,903
Blank 0
Non-Blank 2,903

Blank ID# 0

Blank Pool # 0

Blank Start Date 0

Blank End Date 0

Bad Records 0

Abstract PP AV

Gross AV Count Missing or Invalid NAICS
Business 39,396,450 807 0 0.0%
Invalid Taxpayer Type 0 0
Total 39,396,450 807

Depreciable Assets

Depr. Assets AV Non-Zero Asset Recs
Business 39,396,450 807
Invalid Taxpayer Type 0 0
Total 39,396,450 807

POOLDATA

True Tax Value Total Cost Adjusted Cost Non-Zero Pool Recs
33,560,724 130,419,110 121,033,322 2,903

PERSPROP / POOLDATA Matching:

Pool Matches # of Non-Zero PERS
Total Cost 130,419,110 121,033,322 2,903
% of Total Cost / % of Non-Zero Records 100.0% 100.0% 100.0%

Non-Zero PERSPROP Matches with Non-Zero POOLDATA Records

PERSPROP # of Non-Zero Records Matched % Rec
Business 39,396,450 100.0% 807 100.0%

Non-Zero PERSPROP Matches with All POOLDATA Records

PERSPROP # of Non-Zero PERS Matched to ZERO Pool % Rec
Business 0 0.0% 807 100.0%

8



Compliance Reports - Summary of Pool Data (Personal Property only)

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance Page 3

Summary of the Pool Data in Schedule A

County:
File: [Personal Property](#)
Year: [2012 Pay 2013](#)
Vendor:
Create Date:
Received:
Report Date:

Report Line	Pool #	Acquisition Start	Acquisition End	Count	Total Cost	Adjusted Cost
1	1	00/00/0000	03/01/2009	67	796,480	622,515
2	1	03/02/2009	03/01/2010	22	76,276	67,109
3	1	03/02/2010	03/01/2011	23	67,156	60,259
4	1	03/02/2011	03/01/2012	20	106,513	88,413
5	2	00/00/0000	03/01/2006	360	52,032,020	47,684,359
6	2	03/02/2006	03/01/2007	180	10,077,449	9,290,766
7	2	03/02/2007	03/01/2008	192	7,529,800	7,145,003
8	2	03/02/2008	03/01/2009	189	8,045,866	7,327,101
9	2	03/02/2009	03/01/2010	190	14,730,780	14,218,654
10	2	03/02/2010	03/01/2011	199	7,608,131	7,209,728
11	2	03/02/2011	03/01/2012	185	10,274,186	10,127,160
12	3	00/00/0000	03/01/2002	203	6,508,490	6,307,050
13	3	03/02/2002	03/01/2003	58	807,020	749,835
14	3	03/02/2003	03/01/2004	69	526,917	437,854
15	3	03/02/2004	03/01/2005	67	769,147	665,125
16	3	03/02/2005	03/01/2006	69	1,024,251	666,891
17	3	03/02/2006	03/01/2007	67	994,147	970,065
18	3	03/02/2007	03/01/2008	78	890,374	869,611
19	3	03/02/2008	03/01/2009	76	821,900	733,591
20	3	03/02/2009	03/01/2010	64	615,331	583,476
21	3	03/02/2010	03/01/2011	70	856,024	851,104
22	3	03/02/2011	03/01/2012	78	983,727	983,727
23	4	00/00/0000	03/01/2000	68	1,113,493	831,368
24	4	03/02/2000	03/01/2001	12	32,881	26,866
25	4	03/02/2001	03/01/2002	28	615,216	594,977
26	4	03/02/2002	03/01/2003	36	181,208	116,918



Compliance Reports - Taxing District Comparison

Real Property Taxing District Comparison

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance

PARCEL and Abstract AV by Taxing District

County:
File: Assessor
Year: 2012 Pay 2013
Vendor:
File Create Date:
File Receipt Date:
Tabulation Date:
Report Date: 12/5/2012

State Assigned District Number (from PARCEL)	Pay 2013 Records in PARCEL	Pay 2012 Abstract AV	Pay 2013 Total PARCEL AV	Difference	Percent Difference*
001	618	47,450,700	48,496,200	1,045,500	2.20%
002	595	65,372,480	67,407,900	2,035,420	3.11%
003	920	70,318,300	66,677,800	-3,640,500	-5.18%
004	2,091	46,913,200	47,482,700	569,500	1.21%
005	354	48,341,910	50,645,200	2,303,290	4.76%
006	792	59,844,800	60,313,500	468,700	0.78%
007	551	65,651,200	67,886,600	2,215,400	3.37%
008	278	18,075,900	17,706,800	-369,100	-2.04%
TOTALS	6,199	421,968,490	426,596,700	4,628,210	1.10%

* Highlighted values are outside of our tolerance threshold

Personal Property Taxing District Comparison

County Property Tax Data Submission to Legislative Services Agency and Dept of Local Govt Finance Page 4

PERSPROP and Abstract AV by Taxing District

County:
File: Personal Property
Year: 2012 Pay 2013
Vendor:
File Create Date:
File Receipt Date:
Tabulation Date: 12/10/2012
Report Date: 12/11/2012

State Assigned District Number (from PERSPROP)	Pay 2013 Records in PERSPROP	Pay 2012 Abstract AV	Pay 2013 Total PERSPROP AV	Difference	Percent Difference*
016	66	2,080,500	2,182,160	101,660	4.89%
017	43	1,661,510	1,624,170	-37,340	-2.25%
018	17	932,870	1,112,230	179,360	19.23%
019	30	331,440	295,650	-35,790	-10.80%
020	67	1,545,030	1,185,970	-359,060	-23.24%
021	25	356,030	224,660	-131,370	-36.90%
022	29	865,450	304,700	-560,750	-64.79%
023	47	319,740	290,740	-29,000	-9.07%
024	27	1,165,420	1,443,130	277,710	23.83%
025	38	561,660	544,640	-17,020	-3.03%
026	29	530,160	482,590	-47,570	-8.97%
027	122	5,399,540	5,057,220	-342,320	-6.34%
028	199	22,037,790	22,912,860	875,070	3.97%
029	34	478,430	917,110	438,680	91.69%
030	34	827,300	818,620	-8,680	-1.05%
TOTALS	807	39,092,870	39,396,450	303,580	0.78%



Compliance Reports - Helpful Tips

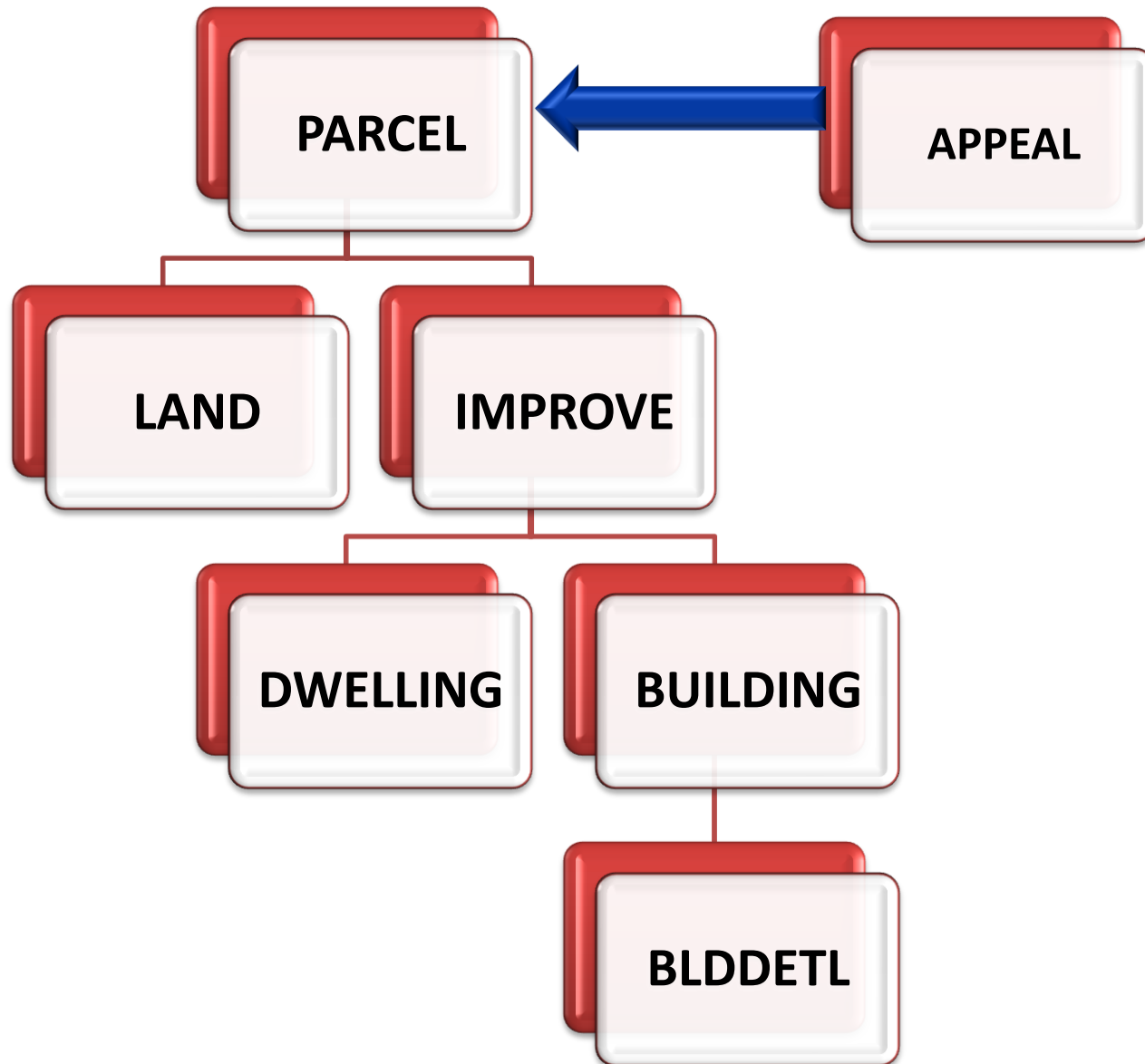
- Tips for getting the most from data compliance reports
 - What needs to be corrected? What should I do?
 - Read through all rejections and warnings
 - Correct all rejection items for that year
 - Review and correct all warning items for the next year
 - Work through the Excel Workbook in conjunction with the report
 - An Excel Workbook with the records in question is sent along with the report
 - Each tab of the workbook corresponds to a rejection and/or warning on the compliance report
 - Review the Overall Data Summary and Taxing District Comparison
 - Is the Gross AV correct? Number of records seem reasonable? Any potential issues you might see for the spring review with the county abstract and auditor's TAXDATA file?
 - Review any supporting documentation
- If you have any questions on the reports, contact the DLGF Data Analysis Division via email at data@dlgf.in.gov.



Data Compliance Checks: Real Property



Real Property – Data Submission Files





Real Property – Data Submission Files

- **PARCEL**
 - The main real property file
 - 1 record per parcel
- **LAND**
 - Information on each land record associated with a parcel
 - 0, 1, or many records per parcel
- **IMPROVE**
 - Information on each improvement record associated with a parcel
 - 0, 1, or many records per parcel



Real Property – Data Submission Files

- DWELLING
 - Information on residential dwelling improvements
 - 0 or 1 record per improvement
- BUILDING
 - Information on commercial/industrial improvements
 - 0 or 1 record per improvement
- BLDDTL
 - Detailed information on each record in the BUILDING file
 - 1 or many records per building



Real Property – Data Submission Files

- APPEAL
 - Information on appeals filed for real property
 - 1 record for each appeal
 - 0, 1, or many records per parcel



Real Property – Current Data Checks

- The data review checks listed in the next set of slides are the reviews currently conducted on the real property data files. Other reviews may be conducted as necessary.
- Other files not listed in these current data checks (DWELLING, BUILDING, BLDDETL) are currently used when problems are identified that require further investigation.



Real Property – Current Data Checks

- **Parcel Number Format**
 - The parcel number should be in accordance with the real parcel numbering system per 50 IAC 26-8-1.
 - The parcel number needs to be 18 digits in length
 - First two digits referencing the county
- **Duplicate Parcel Numbers**
 - There should be no duplicate parcel numbers in the PARCEL file. The parcel number needs to be unique to each property.
- **State Assigned District**
 - Per 50 IAC 26-8-1(F), the last three digits of a parcel number should reference the State assigned district in which the parcel is located.
- **Property Class Code**
 - Parcels must carry a valid property class code (“PCC”) from Code List 1 - Property Class Codes.



Real Property – Current Data Checks

- Owner's Name
 - Parcels need to be coded with an owner's name for the property.
- PARCEL File Property Tax Cap Additions
 - The Department calculates these checks at the parcel level. For each parcel, the variance may not exceed five percent of the total reported AV in the field
 - $AV \text{ Total Land} + AV \text{ Total Improvements} = AV \text{ Total Land and Improvements.}$
 - $\text{Sum of AV Land Buckets} = AV \text{ Total Land}$
 - $\text{Sum of AV Improvement Buckets} = AV \text{ Total Improvements}$
 - $\text{Sum of all AV Buckets} = AV \text{ Total Land and Improvement}$



Real Property – Current Data Checks

- **Negative and Non-Numeric Assessed Values**
 - All AV fields in the PARCEL file should be positive, except the AV Adjustment fields.
 - The PARCEL file may only contain negative values in the Land AV Adjustment, Improvement AV Adjustment, and Farmland AV Adjustment fields.
- **Government-Owned Parcels**
 - Parcels that are coded with a government-owned property class (600-669) code should have a zero gross assessed value.
- **Non-Government Owned Parcels**
 - Parcels that are coded with a non government-owned property class code (670-699) should have a gross assessed value.
- **Owner's Name coincides with Property Class Code**
 - The owner's name of the parcel and the property class code should coincide.



Real Property – Current Data Checks

- LAND File and PARCEL File Match
 - Records in LAND file must have corresponding record in PARCEL file.
 - Records in PARCEL file with Land AV have corresponding records in LAND file.
 - $\text{AV in LAND file} + \text{Land AV Adjustment in PARCEL file} = \text{AV Total Land in PARCEL file.}$
 - $\text{AV in LAND file (restricted to Farmland AV only)} + \text{Farmland AV Adjustment in PARCEL file} = \text{AV Farmland Subject to 2\% Circuit Breaker Cap in PARCEL file.}$
- IMPROVE File and PARCEL File Match
 - Records in IMPROVE file have corresponding record in PARCEL file.
 - Records in PARCEL file with Improvement AV have corresponding records in IMPROVE file.
 - $\text{AV in IMPROVE file} + \text{Improvement AV Adjustment in PARCEL file} = \text{AV Total Improvement in PARCEL file.}$



Real Property – Current Data Checks

- PARCEL AV versus Abstract AV
 - The PARCEL AV should be compatible with the Abstract AV.
 - In the fall review, this check is done using the previous year's Abstract. The variance should be less than ten percent.
 - In the spring review, using the current Abstract, the tolerance is five percent.
- PARCEL File versus TAXDATA File
 - In the spring review, records should be consistent between the PARCEL file and the Auditor's TAXDATA file. The PARCEL file and the TAXDATA file should contain the same real property records.
 - The Gross AV of the real property records in both files should be consistent.



Real Property – Current Data Checks

- **Property Class Code and Assessed Value Allocations**
 - Fall review: the Department compares the property class code of each parcel to the parcel's AV bucket allocation within the PARCEL file
 - The Department expects parcels with certain property class codes to have AV in a specific AV bucket
 - For example, we would expect commercial apartments (property class code 401 – 403) to contain AV in the Commercial Apartment Subject to 2% fields
 - Likewise, there are certain AV buckets the Department would expect to be empty for certain property class codes
 - For example, we would not expect to see AV in the Long Term Care Subject to 2% fields for records that carry an industrial property class code (300-399).



Real Property – Current Data Checks

- Property Class Codes and Assessed Value Allocations
 - What if discrepancies are found?
 - All discrepancies will be noted on the compliance report. A significant number of discrepancies will result in a rejection of the data.
 - Changes made to the AV bucket allocations must be resolved immediately via Correction of Error or Assessment Adjustment.
 - All changes need to be noted/explained on the spreadsheet and returned to the Department. Completed spreadsheets should be sent to data@dlgf.in.gov.
 - For example, if a change is made to a property class code, the notes in the spreadsheet should contain the updated property class code.



Real Property – Current Data Checks

- Property Class Codes and Assessed Value Allocations
 - Spring review: Using the property class code from the assessor's PARCEL file, the Department compares the property class code of each parcel to the parcel's AV bucket allocation in the TAXDATA file.
 - Additionally, the spreadsheet with the notes/comments of the discrepancies found from the fall review will be used during this review.



Real Property – New Data Checks

- The data review checks listed in the next set of slides are new compliance checks beginning with the 2013 Pay 2014 real property data submissions. These checks are in addition to the current data checks.
- The other files that were not listed in the previous set of slides (DWELLING, BUILDING, BLDDETL) will be examined with the new data checks. Furthermore, these files will still be used to identify problems that require further investigation.



Real Property – New Data Checks

- **Effective Frontage & Effective Depth**
 - Non-farmland records in the LAND file must be populated and contain numeric values in the Effective Frontage and Effective Depth fields.
- **Square Feet**
 - Records in the LAND file must be populated and contain a numeric value in the Square Feet field.
 - Additionally, square feet should be calculated by $\text{Effective Frontage} * \text{Effective Depth}$ from LAND file = Square Feet in LAND file. This check is verified by only looking at those records that are not farmland.
- **Acreage**
 - Records in the LAND file must be populated and contain a numeric value in the Acreage field.
 - Additionally, acreage should be calculated by $\text{square feet in the LAND file} / 43,560$ (number of square feet in an acre) = Acreage in LAND file.



Real Property – New Data Checks

- Legally Deeded Acreage
 - The Acreage field in the LAND file must be consistent with the Legally Deeded Acreage field in the PARCEL file.
 - *Legally Deeded Acreage field in the PARCEL file = Acreage field in the LAND file.*
- Classified AV
 - The AV Classified Land field in the PARCEL file must be consistent with the classified AV in the LAND file.
 - Acreage in the LAND file (restricted to the Classified Acreage) * \$1.00 per Acre = AV Classified Land in the PARCEL file.
- Influence Factors
 - Records in the LAND file must contain valid Influence Factor Codes.
- Improvement Type Code
 - All records in the IMPROVE file must carry a valid Improvement Type Code .



Real Property – New Data Checks

- **DWELLING File – Valid Codes**
 - The Occupancy Code field must carry a valid code from Code List 8 - Occupancy Codes
 - The Basement Code field must carry a valid code from Code List 11 - Basement Codes
 - The Crawl Space Code field must carry a valid code from Code List 12 - Crawl Space
- **DWELLING File – Valid Fields**
 - Total Bedrooms field needs to be populated
 - Integral Garage field needs to be populated with a Y or N
 - Attached Garage field needs to be populated with a Y or N
 - Attached Carport field needs to be populated with a Y or N
- **BUILDING File – Pricing Key Code**
 - All records in the BUILDING file must carry a valid Pricing Key Code



Real Property – New Data Checks

- **BUILDING File – Total Square Foot Area**
 - The total square foot area of the building should be provided in square feet
- **BLDDETL File – Valid Code Types**
 - All records in the BLDDETL file must carry a valid Pricing Key Code from Code List 31 – Pricing Key Codes
 - All records in the BLDDETL file must carry a valid Commercial/Industrial Improvement Use Type Code from Code List 32
- **BLDDETL File – Valid Fields**
 - Individually Owned field needs to be populated with a Y or N
 - Unit Size of Individually Owned Unit needs to be populated with a numeric value
 - Number of Units needs to be populated with a numeric value



Real Property – New Data Checks

- **APPEAL File – Valid Code Types**
 - Grounds for Appeal Code: must be populated with and have only valid Grounds for Appeal Codes from Code List 45 – Grounds for Appeal Code.
- **APPEAL File – Valid Fields**
 - Original Value field needs to be populated
 - Revised Value field needs to be populated
 - Date of Revision field needs to be populated, formatted as DD/MM/YYYY
 - Petitioners Name field needs to be populated
 - Date Appeal was Filed field needs to be populated, formatted as DD/MM/YYYY
 - Date the Board of Review Mailed the Determination to the Taxpayer field needs to be populated, formatted as DD/MM/YYYY



Data Compliance Checks : Personal Property



Personal Property - Data Submission Files

- **PERSPROP**
 - The main personal property file
 - 1 record per personal property record
- **POOLDATA**
 - Personal property detail
 - 0, 1 or many records per personal property record
- **APPEALPP**
 - Information on appeals filed for personal property
 - 1 record for each appeal
 - 0, 1, or many records per parcel



Personal Property – Current Data Checks

- The data review checks listed in the next set of slides are the typical reviews currently conducted on the personal property data files. Other reviews may be conducted as necessary.
- Other files not listed in these current data checks (APPEALPP) are currently used when problems are identified that require further investigation.



Personal Property – Current Data Checks

- **Parcel Number Format**
 - The parcel number must be in accordance with the personal parcel numbering system per 50 IAC 26-8-2.
 - The first two digits of the parcel number should reference the county.
- **POOLDATA Format Checks**
 - Data in the POOLDATA file need to be in the correct format.
 - Acquisition Start and Acquisition End dates are in chronological order.
 - All pools are populated and if a county has pool 5 that there is data in pool 5.
- **Valid NAICS Codes**
 - The PERSPROP file should have only valid Principal Activity Codes (50 IAC 26 identifies as being the “NAICS” code)
 - For all submissions beginning with Pay 2014, only the 2012 NAICS code list will be accepted.



Personal Property – Current Data Checks

- PERSPROP and POOLDATA Matching Records
 - All records in the PERSPROP file should have corresponding records in the POOLDATA file
 - The total AV of the missing data should not exceed five percent of the Gross AV in the PERSPROP file
- AV greater than Cost
 - The Gross AV in the PERSPROP file may not be higher than the maximum of the Adjusted Cost and the Total Cost from the POOLDATA file
 - Submission may be rejected if more than five percent of the total number of records in the PERSPROP file fails this check



Personal Property – Current Data Checks

- **PERSPROP Taxpayer ERA versus Abstract's Personal Property Abatements**
 - The total ERA reported in the PERSPROP file should be consistent with the gross personal property abatements reported on the county's Abstract.
 - Fall review: ERA in the PERSPROP file is compared to the previous pay year's abstract.
 - Spring review: ERA in the PERSPROP file is compared to the current abstract.
- **PERSPROP AV versus Abstract AV**
 - The PERSPROP AV should be compatible with the Abstract AV
 - In the fall review, this check is done using the previous year's Abstract. The variance should be less than ten percent.
 - In the spring review, using the current Abstract, the tolerance is five percent.



Personal Property – Current Data Checks

- **PERSPROP District AV versus Abstract's District AV**
 - The Gross AV by district in the PERSPROP file should be consistent with the county's Abstract district AV. Grouping the records by the State Assigned Taxing District Number from the PERSPROP file, the district Gross AV are compared to the Abstract.
 - The variance should be less than ten percent during the fall review.
 - The variance should be less than five percent during the spring review.
- **PERSPROP File versus TAXDATA File**
 - Records should be consistent between the PERSPROP file and the auditor's TAXDATA file. The PERSPROP file and the TAXDATA file should contain the same personal property records.
 - The Gross AV of the personal property records in both files should be consistent.



Personal Property – New Data Checks

- The data review checks listed in the next set of slides are new compliance checks beginning with the 2013 Pay 2014 personal property data submissions. These checks are in addition to the current data checks.
- The other files that were not listed in the previous set of slides (APPEALPP) will still be used to identify problems that require further investigation.



Personal Property – New Data Checks

- Federal Tax Number
 - The Federal Tax Number field in the PERSPROP file must not contain a Social Security number. Any record that follows a format similar to a Social Security number is considered.
- Property Address
 - Every field of the property address (street address, city, and zip code) needs to be populated.
 - Additionally, the zip code field must be populated with an Indiana zip code.
- Taxpayer Information – Valid Information
 - The Taxpayer Name field needs to be populated.
 - Every field of the taxpayer address (street address, city, and zip code) needs to be populated.



Data Compliance Checks: Sale Disclosure Data



Sales Data – Submission Process

- Data is to be entered into Gateway SDF in an on-going process throughout the year
 - If using Gateway SDF for sales processing, data should be entered throughout the year as SDFs are received.
 - If using a third-party vendor for sales disclosure tracking, the county should be submitting updated sales files via Gateway SDF on a weekly basis.
 - These files then become publicly accessible via the Gateway SDF Search Application.



Sales Data – Submission Process

- County must tell the DLGF when the sales disclosure data are ready for review by sending an email to data@dlgf.in.gov.
 - Deadline: April 1, 2013
- How do I know my data is ready for review?
 - All records have been entered (direct entry or upload)
 - All records indicate that the form is complete
 - As appropriate, records have been marked as valid for trending
 - All records have been reviewed



Sales Disclosure Data - Submission Files

- SALEDISC
 - Information about the sale transaction
 - 1 record per sales disclosure
- SALECONTAC
 - Information about the sale participants
 - At least 3 records per sales disclosure – seller, buyer, preparer
- SALEPARCEL
 - Information about the parcel(s) sold
 - At least 1 record per sales disclosure
 - Each record should have a corresponding record in the PARCEL file



Sales Disclosure Data – Compliance Reports

- Compliance report displays the summary of our findings.
 - Sales Status (Row 3)
 - Compliant/Not Compliant/Pending
 - Percentage of Missing Critical Data (Row 10)
 - Percentage of SDF Revenue Received (Row 20)

2011 Sale Disclosure Data Review

1	County Name (Number):	Date of Report:
	xxxx(#)	X/X/2011
2	Date Received:	
3	2011 Sales Status:	
4	Corrections Required for Future Submittals:	
5	Comments:	
6	2011 Sales Review Period: 1/1/2011 to 2/29/2012	
	Missing Critical Data	
	2011 Sales Review - 14 Months (1/1/2011 - 2/29/2012)	
7	Total SDF forms reported:	
8	Total non-exempt for valuable cons SDF forms reported:	0
9	Total SDF forms reported for trending:	
10	Percentage of Missing Critical Data:	#DIV/0!
	Number of non-exempt SDF missing critical data, duplicates and invalid multi parcels --see attached detail:	
11	Single-Parcel Sales	
12	Multi-Parcel Sales	
13	Number of Duplicates:	
14	Number of Unique Sales:	
15	Number of Invalid Multiple Parcel Entries:	
	Splits Reported in File	
16	Number of Splits Reported:	0
	Revenue Check	
	2011 Sales Review - 12 Months (1/1/2011 - 12/31/2011)	
17	Total SDF forms reported:	
18	Total non-exempt/for valuable cons SDF forms reported:	0
19	Total SDF forms reported for trending:	
20	Percentage of SDF Revenue Received:	#DIV/0!
	Adjusted Percentage Received:	
21	(subtracting records missing critical data, duplicates and/or invalid multiple parcels)	#DIV/0!
	Number of non-exempt SDF missing critical data, duplicates and invalid multi parcels --see attached detail:	
22	One Parcel Sales	
23	Multi-Parcel Sales	
24	Number of Duplicates:	
25	Number of Unique Sales:	
26	Number of Invalid Multiple Parcel Entries:	
	Valid for Trending	
27	Valid for trending as a % of Total SDF forms reported:	#DIV/0!



Sales Disclosure Data - Data Checks

- Two main questions:
 - Do the sales data contain all recorded sales disclosures from January 1, 2012 through February 28, 2013?
 - Is the sales data complete and correct?



Sales Disclosure Data - Data Checks

- Number of sales records received versus number of sales records expected
 - Percentage of sales marked non-fee exempt, for valuable consideration compared to total sales reported
 - Compare to historical data
 - Number of non-fee exempt sales compared to revenue figures from Auditor of State
 - The submission should contain at least 90 percent of the records that the revenue figures suggest should be present. If it does not, the submission will be rejected!!!



Sales Disclosure Data - Data Checks

- Number of non-fee exempt duplicate records
 - Two or more records with identical parcel number, sales date, sales price and similar buyer/seller names
- Number of non-fee exempt duplicate multiple parcel records
 - Multi-parcel sales recorded with multiple sales records



Sales Disclosure Data - Data Checks

- Number of non-fee exempt records missing or invalid critical data
 - Missing critical data make the record unusable for ratio studies
 - Critical data:
 - State-assigned taxing district number
 - Property class code
 - Total sales price
 - Buyer/seller basic information
 - If number of records with missing/invalid critical data exceeds 2% of total non-fee exempt records, the data will be rejected!!



Sales Disclosure Data - Data Checks

- Percentage of records in the sales data marked as splits
 - Compare to average benchmarks and to county historical data
 - If the percentage of splits seems unreasonably low, a warning or rejection item may be issued.
- Match of non-fee exempt sales disclosure parcel numbers to parcel numbers in real property files
 - Necessary for ratio studies as real property files contain AV information



Sales Disclosure Data - Data Checks

- How to handle Special Circumstances?
 - Splits
 - Note subsequent split sale information in special circumstances field
 - Match to PARCEL data
 - Provide any additional information on why parcel number does not match PARCEL data in special circumstances field
 - Sales Conditions
 - Assessor advises Auditor when SDF fees should be collected
 - Discrepancies should be noted in special circumstances field
 - Valid for Trending
 - Sales marked “Y” for valuable consideration and “N” for valid for trending should provide an explanation on why the sale cannot be used in the special circumstances field.



Sales Disclosure Data – Compliance Reports

- Items that need explanation can also be compiled in a variance document or included with the narrative and submitted to the Department



Contact the Department

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